

**2001 DRAFTING REQUEST****Senate Amendment (SA-SB55)**Received: **05/17/2001**Received By: **shoveme**Wanted: **As time permits**

Identical to LRB:

For: **Legislative Fiscal Bureau 6-3013**By/Representing: **Runde (FA)**This file may be shown to any legislator: **NO**Drafter: **shoveme**

May Contact:

Addl. Drafters: **jkreye**Subject: **Munis - miscellaneous  
Tax - property**

Extra Copies:

Submit via email: **NO**

Requester's email:

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**Pre Topic:**

LFB:.....Runde (FA) -

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**Topic:**

Changes to industrial classifications; premier resort area tax; manufacturing property classifications

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**Instructions:**

See Attached

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**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
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/2	shoveme 06/05/2001 jkreye	wjackson 06/06/2001 wjackson	rschluet 06/06/2001	_____ _____ _____	lrb_docadmin 06/06/2001		

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Page 2

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
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/4			haugeca 06/08/2001	_____	lrb_docadmin 06/09/2001		

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/2	shoveme 06/05/2001 jkreye	wjackson 06/06/2001 wjackson	rschluet 06/06/2001	_____	lrb_docadmin 06/06/2001		



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Page 2

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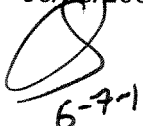
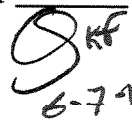
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**Instructions:**

See Attached

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**Drafting History:**

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Page 2

FE Sent For:

**<END>**

**2001 DRAFTING REQUEST****Senate Amendment (SA-SB55)**

Received: 05/17/2001

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Wanted: As time permits

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For: Legislative Fiscal Bureau 6-3013

By/Representing: Runde (FA)

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**Pre Topic:**

LFB:.....Runde (FA) -

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**Topic:**

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
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**Instructions:**

See Attached

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**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
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	jkreye 05/18/2001	1/2 WJ G/b		_____			

FE Sent For:

  
<END>

05/17/2001 03:23:02 PM  
Page 1

# 2001 DRAFTING REQUEST

## Senate Amendment (SA-SB55)

Received: **05/17/2001**

Received By: **shoveme**

Wanted: **As time permits**

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For: **Legislative Fiscal Bureau 6-3013**

By/Representing: **Runde (FA)**

This file may be shown to any legislator: **NO**

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Tax - property**

Extra Copies:

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Requester's email:

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### Pre Topic:

LFB:.....Runde (FA) -

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### Topic:

Changes to industrial classifications; premier resort area tax; manufacturing property classifications

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### Instructions:

See Attached

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### Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/1	shoveme	1wly 5/19	5/21	5/21			
11 MES 5/18/01							

FE Sent For:

<END>



SHARED REVENUE AND TAX RELIEF - - LOCAL REVENUE OPTIONS

Industrial Classifications

Motion:

Move to replace statutory references relating to the Standard Industrial Classifications (SIC) manual with references to the North American Industry Classification System (NAICS) for purposes of identifying tourism-related businesses relating to the creation of a premier resort area and identifying those businesses subject to the premier resort area tax and for classifying manufacturing property for property tax purposes. Specify that the references to the NAICS manual would first be effective on January 1, 2002.

Replace the current 21 SIC codes under the premier resort area statutes with the following 26 NAICS codes:

<u>NAICS Code</u>	<u>NAICS Title</u>
452990	All other merchandise stores.
445292	Confectionery and nut stores.
445299	All other specialty food stores.
311811	Retail bakeries.
447100	Gasoline stations (including convenience stores with gas).
722110	Full-service restaurants.
722210	Limited-service eating places.
722300	Special food services.
722410	Drinking places.
446110	Pharmacies and drug stores.
445310	Beer, wine, and liquor stores.
451110	Sporting goods stores.
443130	Camera and photographic supply stores.
453220	Gift, novelty, and souvenir stores.
721110	Hotels (except casino hotels) and motels.
721120	Casino hotels.
721191	Bed-and-breakfast inns.
721199	All other traveler accommodations.
721214	Recreational and vacation camps (except campgrounds).
721211	RV (recreational vehicle) parks and campgrounds.
711212	Racetracks.
713910	Golf courses and country clubs.
713100	Amusement parks and arcades.
713200	Gambling industries.
713920	Skiing facilities.
713990	All other amusement and recreation industries.

Replace the current 23 SIC codes for manufacturing property with the following 23 NAICS codes:

<u>NAICS Code</u>	<u>NAICS Title</u>
21	Mining.
311	Food manufacturing.
312	Beverage and tobacco product manufacturing.
313	Textile mills.
314	Textile product mills.
315	Apparel manufacturing.
316	Leather and allied product manufacturing.
321	Wood product manufacturing.
322	Paper manufacturing.
323	Printing and related support activities, including the printing of material by an establishment and the publishing of such material by the same establishment.
324	Petroleum and coal products manufacturing.
325	Chemical manufacturing.
326	Plastics and rubber products manufacturing.
327	Nonmetallic mineral product manufacturing.
331	Primary metal manufacturing.
332	Fabricated metal product manufacturing.
333	Machinery manufacturing.
334	Computer and electronic product manufacturing.
335	Electrical equipment, appliance and component manufacturing.
336	Transportation equipment manufacturing.
337	Furniture and related product manufacturing.
339	Miscellaneous manufacturing.
81292	Photofinishing.

---

Note:

DOR currently uses SIC codes to identify the primary activities of state businesses. In 1997, the federal government adopted NAICS, a new resource for classifying businesses. However, all businesses within a given SIC code may not convert to the same NAICS code. Therefore, since the conversion is not a one for one conversion, the new NAICS codes have the potential to expand or limit the number of businesses included in the statutory listing. The current listing of SIC codes for manufacturing property purposes is cross-referenced with the tax exemption for manufacturing machinery and equipment. While the degree is not known, any expansion in the list of businesses for manufacturing property tax purposes could expand the number of businesses subject to the exemption.



State of Wisconsin  
2001 - 2002 LEGISLATURE

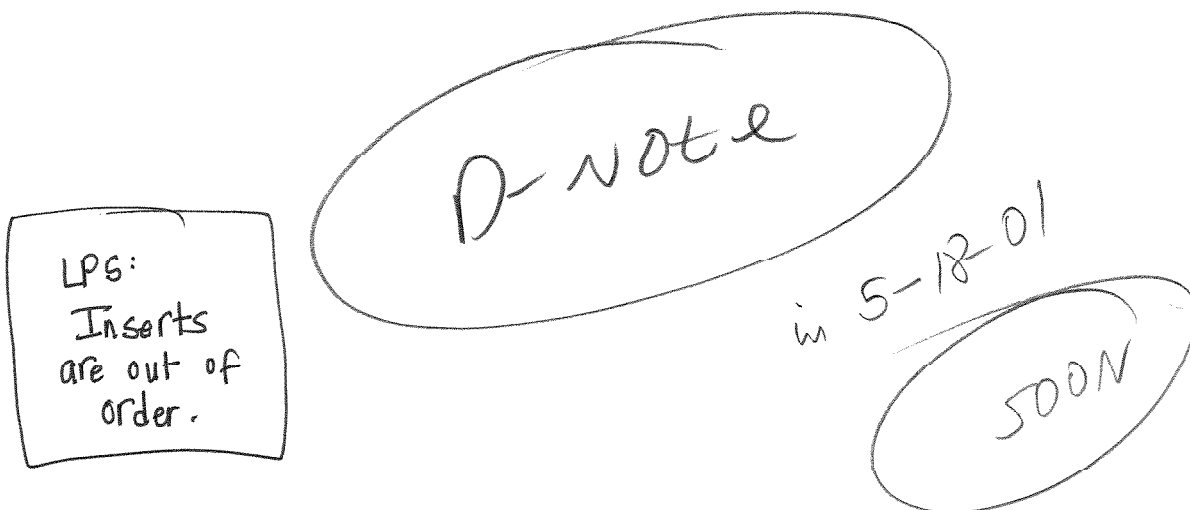
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WJ

LFB:.....Runde (FA) – Changes to industrial classifications; premier resort area tax; manufacturing property classifications

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

**LFB AMENDMENT**

**TO 2001 SENATE BILL 55 AND 2001 ASSEMBLY BILL 144**



1 At the locations indicated, amend the bill as follows:

2 ↓ 1. Page 918, line 20: after that line insert:

3 “SECTION 2049e. 66.1113 (1) (d) (intro.) of the statutes is amended to read:

4 66.1113 (1) (d) (intro.) “Tourism–related retailers” means, for taxable years  
5 beginning before January 1, 2002, retailers classified in the standard industrial  
6 classification manual, 1987 edition, published by the U.S. office of management and  
7 budget under the following industry numbers:

History: 1997 a. 27; 1999 a. 150 s. 364; Stats. 1999 s. 66.1113.

8 ↓ SECTION 2049f. 66.1113 (1) (e) of the statutes is created to read:

9 66.1113 (1) (e) “Tourism–related retailers” means, for taxable years beginning  
10 after December 31, 2001, retailers classified in the North American Industry

1 Classification System, 1997 edition, published by the U.S. office of management and  
2 budget under the following industry numbers:

3 **INS 2-A**

4 **(END)**

**INS 2-B**

INS  
2-A

SHARED REVENUE AND TAX RELIEF - - LOCAL REVENUE OPTIONS

## Industrial Classifications

## Motion:

Move to replace statutory references relating to the Standard Industrial Classifications (SIC) manual with references to the North American Industry Classification System (NAICS) for purposes of identifying tourism-related businesses relating to the creation of a premier resort area and identifying those businesses subject to the premier resort area tax and for classifying manufacturing property for property tax purposes. Specify that the references to the NAICS manual would first be effective on January 1, 2002.

Replace the current 21 SIC codes under the premier resort area statutes with the following 26 NAICS codes:

NAICS Code	NAICS Title
1. 452990	All other merchandise stores.
2. 445292	Confectionery and nut stores.
3. 445299	All other specialty food stores.
4. 311811	Retail bakeries.
5. 447100	Gasoline stations <i>(including convenience stores with gas)</i>
6. 722110	Full-service restaurants.
7. 722210	Limited-service eating places.
8. 722300	Special food services.
9. 722410	Drinking places.
10. 446110	Pharmacies and drug stores.
11. 445310	Beer, wine, and liquor stores.
12. 451110	Sporting goods stores.
13. 443130	Camera and photographic supply stores.
14. 453220	Gift, novelty, and souvenir stores.
15. 721110	Hotels <del>(except casino hotels)</del> and motels.
16. 721120	Casino hotels.
17. 721191	Bed-and-breakfast inns.
18. 721199	All other traveler accommodations.
19. 721214	Recreational and vacation camps <i>(except campgrounds)</i>
20. 721211	<del>Recreational</del> recreational vehicle parks and campgrounds.
21. 711212	Racetracks.
22. 713910	Golf courses and country clubs.
23. 713100	Amusement parks and arcades.
24. 713200	Gambling industries.
25. 713920	Skiing facilities.
26. 713990	All other amusement and recreation industries.

LPS:  
Please  
use  
S. 66.1113  
(1)(d)  
as a  
model for  
this.

**DRAFTER'S NOTE**  
**FROM THE**  
**LEGISLATIVE REFERENCE BUREAU**

LRBb0289/1dn  
MES&JK...../.....

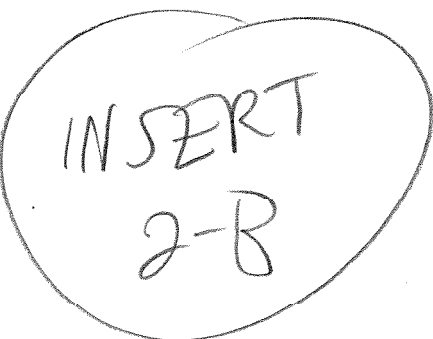
WJ

Al Runde:

You may want to check with DOR to see if they agree that tying the definitional changes in s. 66.1113 (1) to taxable years is the best way to achieve the intent of the motion.

Marc E. Shovers  
Senior Legislative Attorney  
Phone: (608) 266-0129  
E-mail: marc.shovers@legis.state.wi.us

## 2001 BILL




INSERT  
2-B

1 **AN ACT** *to amend* 70.111 (22), 70.995 (1) (d) and 70.995 (2) (intro.); and *to repeal*  
2 *and recreate* 66.1113 (1) (d), 70.995 (2) (a) to (w) and 77.994 (1) of the statutes;  
3 **relating to:** references to the North American Industry Classification System  
4 related to the premier resort area tax and the assessment of manufacturing  
5 property and rented personal property.

---

***Analysis by the Legislative Reference Bureau***

Under current law, the governing body of a municipality or county may, by a two-thirds vote of the members of the governing body, enact an ordinance or adopt a resolution declaring the municipality or county to be a premier resort area if at least 40% of the equalized assessed value of the taxable property within the municipality or county is used by tourism-related retailers. A county, or a municipality within the county, but not both, that is included in a premier resort area may impose a tax at a rate of 0.5% of the gross receipts from the sale, lease, or rental of tangible personal property or services that are sold by a tourism-related retailer. "Tourism-related retailers" is defined as certain retailers who are classified in the 1987 edition of the Standard Industrial Classification Manual published by the U.S. office of management and budget. The statutory definition includes 21 types of retailers who are so classified, including variety stores, dairy product stores, gasoline service stations, eating places, drinking places, and hotels and motels. In 1997, the U.S. office of management and budget published the North American Industry Classification System which supersedes the 1987 Standard Industrial Classification Manual.



**BILL**

Under this bill, references to the Standard Industrial Classification Manual, as they relate to the creation of a premier resort area, are replaced with references to the North American Industry Classification System.

Under current law, the state conducts the property tax assessment of manufacturing property. Property is considered manufacturing property, generally, if the property owner's business is classified as a manufacturing activity in the 1987 edition of the Standard Industrial Classification Manual. Also, under current law, rented personal property is exempt from property taxes if the property is owned by a general rental center, as defined by the Standard Industrial Classification Manual.

Under this bill, references to the Standard Industrial Classification Manual, as they relate to the property tax assessment of manufacturing property and rented personal property, are replaced with references to the North American Industry Classification System.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

---

***The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:***

1       **SECTION 1.** 66.1113 (1) (d) of the statutes is repealed and recreated to read:

2       66.1113 (1) (d) "Tourism-related retailers" means retailers classified in the  
3       North American Industry Classification System, 1997, published by the U.S. office  
4       of management and budget under the following industry numbers:

5           1. 452990 — All other general merchandise stores.

6           2. 445292 — Confectionery and nut stores.

7           2m. 445299 — All other specialty food stores.

8           3. 311811 — Retail bakeries.

9           4. 447100 — Gasoline stations.

10          5. 722110 — Full-service restaurants.

11          5m. 722210 — Limited-service eating places.

12          5n. 722300 — Special food services.

13          6. 722410 — Drinking places.

14          7. 446110 — Pharmacies and drug stores.



**BILL**

- 1        8. 445310 — Beer, wine, and liquor stores.
- 2        9. 451110 — Sporting goods stores.
- 3        10. 443130 — Camera and photographic supply stores.
- 4        11. 453220 — Gift, novelty, and souvenir stores.
- 5        12. 721110 — Hotels and motels.
- 6        12m. 721120 — Casino hotels.
- 7        12n. 721191 — Bed and breakfast inns.
- 8        13. 721199 — All other traveler accommodations.
- 9        14. 721214 — Recreational and vacation camps.
- 10       15. 721211 — Recreational vehicle parks and campgrounds.
- 11       16. 711212 — Racetracks.
- 12       17. 713910 — Golf courses and country clubs.
- 13       18. 713100 — Amusement parks and arcades.
- 14       19. 713200 — Gambling industries.
- 15       20. 713920 — Skiing facilities.
- 16       21. 713990 — All other amusement and recreational industries.

**SECTION 2.** 70.111 (22) of the statutes is amended to read:

70.111 (22) RENTED PERSONAL PROPERTY. Personal property held for rental for periods of one month or less to multiple users for their temporary use, if the property is not rented with an operator, if the owner is not a subsidiary or affiliate of any other enterprise which is engaged in any business other than personal property rental, if the owner is classified ~~in group number 735, industry number 7359~~ as a general rental center under industry classification 532310 of the 1987 standard industrial classification manual North American Industry Classification System, 1997, published by the U.S. office of management and budget and if the property is

## BILL

equipment, including construction equipment but not including automotive and computer-related equipment, television sets, video recorders and players, cameras, photographic equipment, audiovisual equipment, photocopying equipment, sound equipment, public address systems and video tapes; party supplies; appliances; tools; dishes; silverware; tables; or banquet accessories.

SECTION 4. 70.995 (1) (d) of the statutes is amended to read:

70.995 (1) (d) Except for the activities under sub. (2), activities not classified as manufacturing in the standard industrial classification manual, 1987 edition North American Industry Classification System, 1997, published by the U.S. office of management and budget are not manufacturing for this section.

SECTION 4. 70.995 (2) (intro.) of the statutes is amended to read:

70.995 (2) FURTHER CLASSIFICATION. (intro.) In addition to the criteria set forth in sub. (1), property shall be deemed prima facie manufacturing property and eligible for assessment under this section if it is included in one of the following major group industry classifications set forth in the standard industrial classification manual, 1987 edition North American Industry Classification System, 1997, published by the U.S. office of management and budget. For the purposes of this section, any other property described in this subsection shall also be deemed manufacturing property and eligible for assessment under this section:

SECTION 4. 70.995 (2) (a) to (w) of the statutes are repealed and recreated to read:

70.995 (2) (a) 21 — Mining.

(b) 311 — Food manufacturing.

(c) 312 — Beverage and tobacco product manufacturing.

(d) 313 — Textile mills.

\* Page 940, line 14: after that line insert:

INJERF 2-B

**BILL**

- 1 (e) 314 — Textile product mills.
- 2 (f) 315 — Apparel manufacturing.
- 3 (g) 316 — Leather and allied product manufacturing.
- 4 (h) 321 — Wood product manufacturing.
- 5 (i) 322 — Paper manufacturing.
- 6 (j) 323 — Printing and related support activities, including the printing of
- 7 material by an establishment and the publishing of such material by the same
- 8 establishment.
- 9 (k) 324 — Petroleum and coal products manufacturing.
- 10 (L) 325 — Chemical manufacturing.
- 11 (m) 326 — Plastics and rubber products manufacturing.
- 12 (n) 327 — Nonmetallic mineral product manufacturing.
- 13 (o) 331 — Primary metal manufacturing.
- 14 (p) 332 — Fabricated metal product manufacturing.
- 15 (q) 333 — Machinery manufacturing.
- 16 (r) 334 — Computer and electronic product manufacturing.
- 17 (s) 335 — Electrical equipment, appliance and component manufacturing.
- 18 (t) 336 — Transportation equipment manufacturing.
- 19 (u) 337 — Furniture and related product manufacturing.
- 20 (v) 339 — Miscellaneous manufacturing.
- 21 (w) 81292 — Photofinishing.

2250m

22 " SECTION 77.994 (1) of the statutes is repealed and recreated to read:

23 77.994 (1) Except as provided in sub. (2), a municipality or a county all of which

24 is included in a premier resort area under s. 66.1113 may, by ordinance, impose a tax

25 at a rate of 0.5% of the gross receipts from the sale, lease or rental in the municipality

\* Page 1000, line 20: after that line insert:

**BILL**

1 or county of goods or services that are taxable under subch. III made by businesses  
2 that are classified in the North American Industry Classification System, 1997,  
3 published by the U.S. office of management and budget, under the following industry  
4 numbers:

5 (a) 452990 — All other general merchandise stores.

6 (b) 445292 — Confectionery and nut stores.

7 <sup>d</sup>(bm) 445299 — All other specialty food stores.

8 <sup>e</sup>(c) 311811 — Retail bakeries.

9 <sup>f</sup>(d) 447100 — Gasoline stations.

10 <sup>g</sup>(e) 722110 — Full-service restaurants.

11 <sup>h</sup>(em) 722210 — Limited-service eating places.

12 <sup>i</sup>(en) 722300 — Special food services.

13 <sup>j</sup>(f) 722410 — Drinking places.

14 <sup>k</sup>(g) 446110 — Pharmacies and drug stores.

15 <sup>l</sup>(h) 445310 — Beer, wine, and liquor stores.

16 <sup>m</sup>(i) 451110 — Sporting goods stores.

17 <sup>n</sup>(j) 443130 — Camera and photographic supply stores.

18 <sup>o</sup>(k) 453220 — Gift, novelty, and souvenir stores.

19 <sup>p</sup>(l) 721110 — Hotels and motels.

20 <sup>q</sup>(bm) 721120 — Casino hotels.

21 <sup>r</sup>(ln) 721191 — Bed and breakfast inns.

22 <sup>s</sup>(m) 721199 — All other traveler accommodations.

23 <sup>t</sup>(n) 721214 — Recreational and vacation camps.

24 <sup>u</sup>(o) 721211 — Recreational vehicle parks and campgrounds.

25 <sup>v</sup>(p) 711212 — Racetracks.

## BILL

1 (q) 713910 — Golf courses and country clubs.

2 (r) 713100 — Amusement parks and arcades.

3 (s) 713200 — Gambling industries.

4 (t) 713920 — Skiing facilities.

5 (u) 713990 — All other amusement and recreational industries. <sup>2002</sup>

6 ~~Section 7. Initial applicability.~~

(C9) MANUFACTURING PROPERTY CLASSIFICATIONS

7 (1) The treatment of sections ~~70.995 (1) (d) and (2) (intro.) and~~  
8 (a) to (w) of the statutes first applies to the property tax assessments as of January  
9 1, ~~2001~~ <sup>2002</sup>. <sup>2002</sup>

10 ~~Section 8. Effective dates. This act takes effect on the day after publication,~~

11 ~~except as follows:~~

(C5) PREMIER RESORT AREA TAX.

12 (1) The treatment of sections ~~66.1113 (1) (d) and~~ 77.994 (1) of the statutes takes  
13 effect on January 1, 2002. <sup>2002</sup>

↓ \*page 1824, line 22: after that line insert:

↓ \*page 1809, line 3: after that line insert:

END OF INSERT  
2-B

**DRAFTER'S NOTE**  
**FROM THE**  
**LEGISLATIVE REFERENCE BUREAU**

LRBb0289/1dn  
MES:wlj:jf

May 21, 2001

Al Runde:

You may want to check with DOR to see if they agree that tying the definitional changes in s. 66.1113 (1) to taxable years is the best way to achieve the intent of the motion.

Marc E. Shovers  
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State of Wisconsin  
2001 - 2002 LEGISLATURE

LRBb0289/1  
MES&JK:wlj:jf

FMR

LFB:.....Runde (FA) – Changes to industrial classifications; premier resort area tax; manufacturing property classifications

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

**LFB AMENDMENT**

**TO 2001 SENATE BILL 55 AND 2001 ASSEMBLY BILL 144**

D-note

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 918, line 20: after that line insert:

3 **“SECTION 2049e.** 66.1113 (1) (d) (intro.) of the statutes is amended to read:

4 66.1113 (1) (d) (intro.) “Tourism–related retailers” means, for taxable years  
5 beginning before January 1, 2002, retailers classified in the standard industrial  
6 classification manual, 1987 edition, published by the U.S. office of management and  
7 budget under the following industry numbers:

8 **SECTION 2049f.** 66.1113 (1) (e) of the statutes is created to read:

9 66.1113 (1) (e) “Tourism–related retailers” means, for taxable years beginning  
10 after December 31, 2001, retailers classified in the North American Industry

1 Classification System, 1997 edition, published by the U.S. office of management and  
2 budget under the following industry numbers:

- 3 1. 452990 — All other general merchandise stores.
- 4 2. 445292 — Confectionary and nut stores.
- 5 3. 445299 — All other specialty food stores.
- 6 4. 311811 — Retail bakeries.
- 7 5. 447100 — Gasoline stations.
- 8 6. 722110 — Full-service restaurants.
- 9 7. 722210 — Limited-service eating places.
- 10 8. 722300 — Special food services.
- 11 9. 722410 — Drinking places.
- 12 10. 446110 — Pharmacies and drug stores.
- 13 11. 445310 — Beer, wine, and liquor stores.
- 14 12. 451110 — Sporting goods stores.
- 15 13. 443130 — Camera and photographic supply stores.
- 16 14. 453220 — Gift, novelty, and souvenir stores.
- 17 15. 721110 — Hotels and motels.
- 18 16. 721120 — Casino hotels.
- 19 17. 721191 — Bed-and-breakfast inns.
- 20 18. 721199 — All other traveler accommodations.
- 21 19. 721214 — Recreational and vacation camps.
- 22 20. 721211 — Recreational vehicle parks and campgrounds.
- 23 21. 711212 — Racetracks.
- 24 22. 713910 — Golf courses and country clubs.
- 25 23. 713100 — Amusement parks and arcades.



1 24. 713200 — Gambling industries.

2 25. 713920 — Skiing facilities.

3 26. 713990 — All other amusement and recreation industries.”.

4 **2.** Page 940, line 14: after that line insert:

5 “**SECTION 2119** 70.995 (1) (d) of the statutes is amended to read:

6 70.995 (1) (d) Except for the activities under sub. (2), activities not classified  
7 as manufacturing in the ~~standard industrial classification manual, 1987 edition~~  
8 North American Industry Classification System, 1997<sup>edition</sup>, published by the U.S. office  
9 of management and budget are not manufacturing for this section.

10 **SECTION 2119** 70.995 (2) (intro.) of the statutes is amended to read:

11 70.995 (2) FURTHER CLASSIFICATION. (intro.) In addition to the criteria set forth  
12 in sub. (1), property shall be deemed prima facie manufacturing property and eligible  
13 for assessment under this section if it is included in one of the following ~~major group~~  
14 industry classifications set forth in the ~~standard industrial classification manual,~~  
15 ~~1987 edition~~ North American Industry Classification System, 1997<sup>edition</sup>, published by the  
16 U.S. office of management and budget. For the purposes of this section, any other  
17 property described in this subsection shall also be deemed manufacturing property  
18 and eligible for assessment under this section:

19 **SECTION 2119** 70.995 (2) (a) to (w) of the statutes are repealed and recreated  
20 to read:

21 70.995 (2) (a) 21 — Mining.

22 (b) 311 — Food manufacturing.

23 (c) 312 — Beverage and tobacco product manufacturing.

24 (d) 313 — Textile mills.

1 (e) 314 — Textile product mills.

2 (f) 315 — Apparel manufacturing.

3 (g) 316 — Leather and allied product manufacturing.

4 (h) 321 — Wood product manufacturing.

5 (i) 322 — Paper manufacturing.

6 (j) 323 — Printing and related support activities, including the printing of  
7 material by an establishment and the publishing of such material by the same  
8 establishment.

9 (k) 324 — Petroleum and coal products manufacturing.

10 (L) 325 — Chemical manufacturing.

11 (m) 326 — Plastics and rubber products manufacturing.

12 (n) 327 — Nonmetallic mineral product manufacturing.

13 (o) 331 — Primary metal manufacturing.

14 (p) 332 — Fabricated metal product manufacturing.

15 (q) 333 — Machinery manufacturing.

16 (r) 334 — Computer and electronic product manufacturing.

17 (s) 335 — Electrical equipment, appliance and component manufacturing.

18 (t) 336 — Transportation equipment manufacturing.

19 (u) 337 — Furniture and related product manufacturing.

20 (v) 339 — Miscellaneous manufacturing.

21 (w) 81292 — Photofinishing.”.

22 **3.** Page 1000, line 20: after that line insert:

23 “**SECTION 2250m.** 77.994 (1) of the statutes is repealed and recreated to read:

and subject to sub. (3) ✓  
1           77.994 (1) Except as provided in sub. (2), a municipality or a county all of which  
2 is included in a premier resort area under s. 66.1113 may, by ordinance, impose a tax  
3 at a rate of 0.5% of the gross receipts from the sale, lease or rental in the municipality  
4 or county of goods or services that are taxable under subch. III made by businesses  
5 that are classified in the North American Industry Classification System, 1997<sup>edition</sup>,  
6 published by the U.S. office of management and budget, under the following industry  
7 numbers:

- 8           (a) 452990 — All other general merchandise stores.
- 9           (b) 445292 — Confectionery and nut stores.
- 10          (c) 445299 — All other specialty food stores.
- 11          (d) 311811 — Retail bakeries.
- 12          (e) 447100 — Gasoline stations.
- 13          (f) 722110 — Full-service restaurants.
- 14          (g) 722210 — Limited-service eating places.
- 15          (h) 722300 — Special food services.
- 16          (i) 722410 — Drinking places.
- 17          (j) 446110 — Pharmacies and drug stores.
- 18          (k) 445310 — Beer, wine, and liquor stores.
- 19          (L) 451110 — Sporting goods stores.
- 20          (m) 443130 — Camera and photographic supply stores.
- 21          (n) 453220 — Gift, novelty, and souvenir stores.
- 22          (o) 721110 — Hotels and motels.
- 23          (p) 721120 — Casino hotels.
- 24          (q) 721191 — Bed-and-breakfast inns.     ↓     ↓
- 25          (r) 721199 — All other traveler accommodations.

1 (s) 721214 — Recreational and vacation camps.

2 (t) 721211 — Recreational vehicle parks and campgrounds.

3 (u) 711212 — Racetracks.

4 (v) 713910 — Golf courses and country clubs.

5 (w) 713100 — Amusement parks and arcades.

6 (x) 713200 — Gambling industries.

7 (y) 713920 — Skiing facilities.

8 (z) 713990 — All other amusement and recreational industries.”

9 **4.** Page 1809, line 3: after that line insert:

10 “(28mk) MANUFACTURING PROPERTY CLASSIFICATIONS. The treatment of section  
11 70.995 (1) (d) and (2) (intro.) and (a) to (w) of the statutes first applies to the property  
12 tax assessments as of January 1, 2002.”.

13 **5.** Page 1824, line 22: after that line insert:

14 “(5mk) PREMIER RESORT AREA TAX. The treatment of section 77.994 (1) of the  
15 statutes takes effect on January 1, 2002.”.

16 (END)

2001-2002 DRAFTING INSERT  
FROM THE  
LEGISLATIVE REFERENCE BUREAU

LRBb0289/2ins  
MES&JK:wlj:jf

**INS 6-8**

**SECTION 2250n.** 77.994 (3)<sup>✓</sup> of the statutes is created to read:

77.994 (3) If a premier resort area has imposed a tax under this subchapter<sup>✓</sup> that is based on the standard industrial classification manual, 1987 edition, published by the U.S. office of management and budget, it may impose the tax under sub. (1) that is based on the North American Industry Classification System, 1997 edition, published by the U.S. office of management and budget.”.

**INS Drafter's Note**

Al Runde:

We're not sure if created s. 77.994 (3)<sup>✓</sup> is necessary. It seems to us that DOR has the authority, under s. 77.9941 (3m)<sup>✓</sup>, to ensure that businesses classified under NAICS would be subject to a tax <sup>that</sup> ~~which~~ was imposed under s. 77.994 (1) and that is based on the SIC codes. You may want to check with DOR again to see if they prefer to go with this version of the amendment or the <sup>“1”</sup> version and a reliance on s. 77.9941 (3m).<sup>✓</sup>

*MES and JX*

**DRAFTER'S NOTE  
FROM THE  
LEGISLATIVE REFERENCE BUREAU**

LRBb0289/2dn  
MES&JK:wlj:rs

June 6, 2001

Al Runde:

We're not sure if created s. 77.994 (3) is necessary. It seems to us that DOR has the authority, under s. 77.9941 (3m), to ensure that businesses classified under NAICS would be subject to a tax that was imposed under s. 77.994 (1) and that is based on the SIC codes. You may want to check with DOR again to see if they prefer to go with this version of the amendment or the "/1" version and a reliance on s. 77.9941 (3m).

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State of Wisconsin  
2001 - 2002 LEGISLATURE

LRBb0289/2  
MES&JK:wlj:45

3

LFB:.....Runde (FA) – Changes to industrial classifications; premier resort area tax; manufacturing property classifications

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

**LFB AMENDMENT**

**TO 2001 SENATE BILL 55 AND 2001 ASSEMBLY BILL 144**

in 6-6-01  
Joon

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 918, line 20: after that line insert:

3 **“SECTION 2049e.** 66.1113 (1) (d) (intro.) of the statutes is amended to read:

4 66.1113 (1) (d) (intro.) “Tourism–related retailers” means, for taxable years  
5 beginning before January 1, 2002, retailers classified in the standard industrial  
6 classification manual, 1987 edition, published by the U.S. office of management and  
7 budget under the following industry numbers:

8 **SECTION 2049f.** 66.1113 (1) (e) of the statutes is created to read:

9 66.1113 (1) (e) “Tourism–related retailers” means, for taxable years beginning  
10 after December 31, 2001, retailers classified in the North American Industry

1 Classification System, 1997 edition, published by the U.S. office of management and  
2 budget under the following industry numbers:

- 3 1. 452990 — All other general merchandise stores.
- 4 2. 445292 — Confectionary and nut stores.
- 5 3. 445299 — All other specialty food stores.
- 6 4. 311811 — Retail bakeries.
- 7 5. 447100 — Gasoline stations.
- 8 6. 722110 — Full-service restaurants.
- 9 7. 722210 — Limited-service eating places.
- 10 8. 722300 — Special food services.
- 11 9. 722410 — Drinking places.
- 12 10. 446110 — Pharmacies and drug stores.
- 13 11. 445310 — Beer, wine, and liquor stores.
- 14 12. 451110 — Sporting goods stores.
- 15 13. 443130 — Camera and photographic supply stores.
- 16 14. 453220 — Gift, novelty, and souvenir stores.
- 17 15. 721110 — Hotels and motels.
- 18 16. 721120 — Casino hotels.
- 19 17. 721191 — Bed-and-breakfast inns.
- 20 18. 721199 — All other traveler accommodations.
- 21 19. 721214 — Recreational and vacation camps.
- 22 20. 721211 — Recreational vehicle parks and campgrounds.
- 23 21. 711212 — Racetracks.
- 24 22. 713910 — Golf courses and country clubs.
- 25 23. 713100 — Amusement parks and arcades.



1           24. 713200 — Gambling industries.

2           25. 713920 — Skiing facilities.

3           26. 713990 — All other amusement and recreation industries.”.

4           **2.** Page 940, line 21: after that line insert:

5           “**SECTION 2119r.** 70.995 (1) (d) of the statutes is amended to read:

6           70.995 (1) (d) Except for the activities under sub. (2), activities not classified  
7           as manufacturing in the ~~standard industrial classification manual, 1987 edition~~  
8           North American Industry Classification System, 1997 edition, published by the U.S.  
9           office of management and budget are not manufacturing for this section.

10          **SECTION 2119s.** 70.995 (2) (intro.) of the statutes is amended to read:

11          70.995 (2) FURTHER CLASSIFICATION. (intro.) In addition to the criteria set forth  
12          in sub. (1), property shall be deemed prima facie manufacturing property and eligible  
13          for assessment under this section if it is included in one of the following ~~major group~~  
14          industry classifications set forth in the ~~standard industrial classification manual,~~  
15          ~~1987 edition~~ North American Industry Classification System, 1997 edition,  
16          published by the U.S. office of management and budget. For the purposes of this  
17          section, any other property described in this subsection shall also be deemed  
18          manufacturing property and eligible for assessment under this section:

19          **SECTION 2119t.** 70.995 (2) (a) to (w) of the statutes are repealed and recreated  
20          to read:

21          70.995 (2) (a) 21 — Mining.

22          (b) 311 — Food manufacturing.

23          (c) 312 — Beverage and tobacco product manufacturing.

24          (d) 313 — Textile mills.

1 (e) 314 — Textile product mills.

2 (f) 315 — Apparel manufacturing.

3 (g) 316 — Leather and allied product manufacturing.

4 (h) 321 — Wood product manufacturing.

5 (i) 322 — Paper manufacturing.

6 (j) 323 — Printing and related support activities, including the printing of  
7 material by an establishment and the publishing of such material by the same  
8 establishment.

9 (k) 324 — Petroleum and coal products manufacturing.

10 (L) 325 — Chemical manufacturing.

11 (m) 326 — Plastics and rubber products manufacturing.

12 (n) 327 — Nonmetallic mineral product manufacturing.

13 (o) 331 — Primary metal manufacturing.

14 (p) 332 — Fabricated metal product manufacturing.

15 (q) 333 — Machinery manufacturing.

16 (r) 334 — Computer and electronic product manufacturing.

17 (s) 335 — Electrical equipment, appliance and component manufacturing.

18 (t) 336 — Transportation equipment manufacturing.

19 (u) 337 — Furniture and related product manufacturing.

20 (v) 339 — Miscellaneous manufacturing.

21 (w) 81292 — Photofinishing.”.

22 **3.** Page 1000, line 20: after that line insert:

23 “**SECTION 2250m.** 77.994 (1) of the statutes is repealed and recreated to read:

1           77.994 (1) Except as provided in sub. (2) and subject to sub. (3), a municipality  
2 or a county all of which is included in a premier resort area under s. 66.1113 may, by  
3 ordinance, impose a tax at a rate of 0.5% of the gross receipts from the sale, lease,  
4 or rental in the municipality or county of goods or services that are taxable under  
5 subch. III made by businesses that are classified in the North American Industry  
6 Classification System, 1997 edition, published by the U.S. office of management and  
7 budget, under the following industry numbers:

8           (a) 452990 — All other general merchandise stores.

9           (b) 445292 — Confectionery and nut stores.

10          (c) 445299 — All other specialty food stores.

11          (d) 311811 — Retail bakeries.

12          (e) 447100 — Gasoline stations.

13          (f) 722110 — Full-service restaurants.

14          (g) 722210 — Limited-service eating places.

15          (h) 722300 — Special food services.

16          (i) 722410 — Drinking places.

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18          (k) 445310 — Beer, wine, and liquor stores.

19          (L) 451110 — Sporting goods stores.

20          (m) 443130 — Camera and photographic supply stores.

21          (n) 453220 — Gift, novelty, and souvenir stores.

22          (o) 721110 — Hotels and motels.

23          (p) 721120 — Casino hotels.

24          (q) 721191 — Bed-and-breakfast inns.

25          (r) 721199 — All other traveler accommodations.

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(t) 721211 — Recreational vehicle parks and campgrounds.

(u) 711212 — Racetracks.

(v) 713910 — Golf courses and country clubs.

(w) 713100 — Amusement parks and arcades.

(x) 713200 — Gambling industries.

(y) 713920 — Skiing facilities.

(z) 713990 — All other amusement and recreation industries.

**SECTION 2250n.** 77.994 (3) of the statutes is created to read:

77.994 (3) If a premier resort area has imposed a tax under this subchapter that is based on the standard industrial classification manual, 1987 edition, published by the U.S. office of management and budget, ~~it may impose the tax under sub. (1) that is based on the North American Industry Classification System, 1997 edition, published by the U.S. office of management and budget.~~

**4.** Page 1809, line 3: after that line insert:

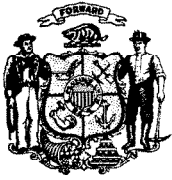
“(28mk) MANUFACTURING PROPERTY CLASSIFICATIONS. The treatment of section 70.995 (1) (d) and (2) (intro.) and (a) to (w) of the statutes first applies to the property tax assessments as of January 1, 2002.”.

**5.** Page 1824, line 22: after that line insert:

“(5mk) PREMIER RESORT AREA TAX. The treatment of section 77.994 (1) of the statutes takes effect on January 1, 2002.”.

(END)

*the tax imposed by the premier resort area applies to the businesses specified under sub. (1) and (3)*



State of Wisconsin  
2001 - 2002 LEGISLATURE

LRBb0289/3  
MES&JK:wlj:ts

RM not run

LFB:.....Runde (FA) – Changes to industrial classifications; premier resort area tax; manufacturing property classifications

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

LFB AMENDMENT

TO 2001 SENATE BILL 55 AND 2001 ASSEMBLY BILL 144

in 6-8-01

SDON

1 At the locations indicated, amend the bill as follows:

2 1. Page 918, line 20: after that line insert:

3 "SECTION 2049e. 66.1113 (1) (d) (intro.) of the statutes is amended to read:

4 66.1113 (1) (d) (intro.) "Tourism-related retailers" means, for taxable years  
5 beginning before January 1, 2002, retailers classified in the standard industrial  
6 classification manual, 1987 edition, published by the U.S. office of management and  
7 budget under the following industry numbers:

8 SECTION 2049f. 66.1113 (1) (e) of the statutes is created to read:

9 66.1113 (1) (e) "Tourism-related retailers" means, for taxable years beginning  
10 after December 31, 2001, retailers classified in the North American Industry

1 Classification System, 1997 edition, published by the U.S. office of management and  
2 budget under the following industry numbers:

- 3 1. 452990 — All other general merchandise stores.
- 4 2. 445292 — Confectionary and nut stores.
- 5 3. 445299 — All other specialty food stores.
- 6 4. 311811 — Retail bakeries.
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1           24. 713200 — Gambling industries.

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4           **2.** Page 940, line 21: after that line insert:

5           **“SECTION 2119r.** 70.995 (1) (d) of the statutes is amended to read:

6           70.995 (1) (d) Except for the activities under sub. (2), activities not classified  
7 as manufacturing in the ~~standard industrial classification manual, 1987 edition~~  
8 North American Industry Classification System, 1997 edition, published by the U.S.  
9 office of management and budget are not manufacturing for this section.

10          **SECTION 2119s.** 70.995 (2) (intro.) of the statutes is amended to read:

11          70.995 (2) FURTHER CLASSIFICATION. (intro.) In addition to the criteria set forth  
12 in sub. (1), property shall be deemed prima facie manufacturing property and eligible  
13 for assessment under this section if it is included in one of the following ~~major group~~  
14 industry classifications set forth in the ~~standard industrial classification manual,~~  
15 ~~1987 edition~~ North American Industry Classification System, 1997 edition,  
16 published by the U.S. office of management and budget. For the purposes of this  
17 section, any other property described in this subsection shall also be deemed  
18 manufacturing property and eligible for assessment under this section:

19          **SECTION 2119t.** 70.995 (2) (a) to (w) of the statutes are repealed and recreated  
20 to read:

21          70.995 (2) (a) 21 — Mining.

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24          (d) 313 — Textile mills.

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6 (j) 323 — Printing and related support activities, including the printing of  
7 material by an establishment and the publishing of such material by the same  
8 establishment.

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18 (t) 336 — Transportation equipment manufacturing.

19 (u) 337 — Furniture and related product manufacturing.

20 (v) 339 — Miscellaneous manufacturing.

21 (w) 81292 — Photofinishing.”.

22 **3.** Page 1000, line 20: after that line insert:

23 “**SECTION 2250m.** 77.994 (1) of the statutes is repealed and recreated to read:



1           77.994 (1) Except as provided in sub. (2) and subject to sub. (3), a municipality  
2           or a county all of which is included in a premier resort area under s. 66.1113 may, by  
3           ordinance, impose a tax at a rate of 0.5% of the gross receipts from the sale, lease,  
4           or rental in the municipality or county of goods or services that are taxable under  
5           subch. III made by businesses that are classified in the North American Industry  
6           Classification System, 1997 edition, published by the U.S. office of management and  
7           budget, under the following industry numbers:

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13          (f) 722110 — Full-service restaurants.

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17          (j) 446110 — Pharmacies and drug stores.

18          (k) 445310 — Beer, wine, and liquor stores.

19          (L) 451110 — Sporting goods stores.

20          (m) 443130 — Camera and photographic supply stores.

21          (n) 453220 — Gift, novelty, and souvenir stores.

22          (o) 721110 — Hotels and motels.

23          (p) 721120 — Casino hotels.

24          (q) 721191 — Bed-and-breakfast inns.

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(x) 713200 — Gambling industries.

(y) 713920 — Skiing facilities.

(z) 713990 — All other amusement and recreation industries.

**SECTION 2250n.** 77.994 (3) of the statutes is created to read:

77.994 (3) If a premier resort area has imposed a tax under this subchapter that is based on the standard industrial classification manual, 1987 edition, published by the U.S. office of management and budget, the tax imposed by the premier resort area applies to the business specified under sub. (1).".

**4.** Page 1809, line 3: after that line insert:

“(28mk) MANUFACTURING PROPERTY CLASSIFICATIONS. The treatment of section 70.995 (1) (d) and (2) (intro.) and (a) to (w) of the statutes first applies to the property tax assessments as of January 1, 2002.”.

**5.** Page 1824, line 22: after that line insert:

“(5mk) PREMIER RESORT AREA TAX. The treatment of section 77.994 (1) and (3) of the statutes takes effect on January 1, 2002.”.

(END)

LFB:.....Runde (FA) – Changes to industrial classifications; premier resort area tax; manufacturing property classifications

FOR 2001–03 BUDGET — NOT READY FOR INTRODUCTION

**LFB AMENDMENT**

**TO 2001 SENATE BILL 55 AND 2001 ASSEMBLY BILL 144**

1           At the locations indicated, amend the bill as follows:

2           **1.** Page 918, line 20: after that line insert:

3           “**SECTION 2049e.** 66.1113 (1) (d) (intro.) of the statutes is amended to read:

4           66.1113 (1) (d) (intro.) “Tourism–related retailers” means, for taxable years  
5           beginning before January 1, 2002, retailers classified in the standard industrial  
6           classification manual, 1987 edition, published by the U.S. office of management and  
7           budget under the following industry numbers:

8           **SECTION 2049f.** 66.1113 (1) (e) of the statutes is created to read:

9           66.1113 (1) (e) “Tourism–related retailers” means, for taxable years beginning  
10          after December 31, 2001, retailers classified in the North American Industry

1 Classification System, 1997 edition, published by the U.S. office of management and  
2 budget under the following industry numbers:

- 3 1. 452990 — All other general merchandise stores.
- 4 2. 445292 — Confectionary and nut stores.
- 5 3. 445299 — All other specialty food stores.
- 6 4. 311811 — Retail bakeries.
- 7 5. 447100 — Gasoline stations.
- 8 6. 722110 — Full-service restaurants.
- 9 7. 722210 — Limited-service eating places.
- 10 8. 722300 — Special food services.
- 11 9. 722410 — Drinking places.
- 12 10. 446110 — Pharmacies and drug stores.
- 13 11. 445310 — Beer, wine, and liquor stores.
- 14 12. 451110 — Sporting goods stores.
- 15 13. 443130 — Camera and photographic supply stores.
- 16 14. 453220 — Gift, novelty, and souvenir stores.
- 17 15. 721110 — Hotels and motels.
- 18 16. 721120 — Casino hotels.
- 19 17. 721191 — Bed-and-breakfast inns.
- 20 18. 721199 — All other traveler accommodations.
- 21 19. 721214 — Recreational and vacation camps.
- 22 20. 721211 — Recreational vehicle parks and campgrounds.
- 23 21. 711212 — Racetracks.
- 24 22. 713910 — Golf courses and country clubs.
- 25 23. 713100 — Amusement parks and arcades.

1           24. 713200 — Gambling industries.

2           25. 713920 — Skiing facilities.

3           26. 713990 — All other amusement and recreation industries.”.

4           **2.** Page 940, line 21: after that line insert:

5           “**SECTION 2119r.** 70.995 (1) (d) of the statutes is amended to read:

6           70.995 (1) (d) Except for the activities under sub. (2), activities not classified  
7 as manufacturing in the ~~standard industrial classification manual, 1987 edition~~  
8 North American Industry Classification System, 1997 edition, published by the U.S.  
9 office of management and budget are not manufacturing for this section.

10          **SECTION 2119s.** 70.995 (2) (intro.) of the statutes is amended to read:

11          70.995 (2) FURTHER CLASSIFICATION. (intro.) In addition to the criteria set forth  
12 in sub. (1), property shall be deemed prima facie manufacturing property and eligible  
13 for assessment under this section if it is included in one of the following ~~major group~~  
14 industry classifications set forth in the ~~standard industrial classification manual,~~  
15 ~~1987 edition~~ North American Industry Classification System, 1997 edition,  
16 published by the U.S. office of management and budget. For the purposes of this  
17 section, any other property described in this subsection shall also be deemed  
18 manufacturing property and eligible for assessment under this section:

19          **SECTION 2119t.** 70.995 (2) (a) to (w) of the statutes are repealed and recreated  
20 to read:

21          70.995 (2) (a) 21 — Mining.

22          (b) 311 — Food manufacturing.

23          (c) 312 — Beverage and tobacco product manufacturing.

24          (d) 313 — Textile mills.

1 (e) 314 — Textile product mills.

2 (f) 315 — Apparel manufacturing.

3 (g) 316 — Leather and allied product manufacturing.

4 (h) 321 — Wood product manufacturing.

5 (i) 322 — Paper manufacturing.

6 (j) 323 — Printing and related support activities, including the printing of  
7 material by an establishment and the publishing of such material by the same  
8 establishment.

9 (k) 324 — Petroleum and coal products manufacturing.

10 (L) 325 — Chemical manufacturing.

11 (m) 326 — Plastics and rubber products manufacturing.

12 (n) 327 — Nonmetallic mineral product manufacturing.

13 (o) 331 — Primary metal manufacturing.

14 (p) 332 — Fabricated metal product manufacturing.

15 (q) 333 — Machinery manufacturing.

16 (r) 334 — Computer and electronic product manufacturing.

17 (s) 335 — Electrical equipment, appliance and component manufacturing.

18 (t) 336 — Transportation equipment manufacturing.

19 (u) 337 — Furniture and related product manufacturing.

20 (v) 339 — Miscellaneous manufacturing.

21 (w) 81292 — Photofinishing.”.

22 **3.** Page 1000, line 20: after that line insert:

23 “**SECTION 2250m.** 77.994 (1) of the statutes is repealed and recreated to read:

1           77.994 (1) Except as provided in sub. (2) and subject to sub. (3), a municipality  
2 or a county all of which is included in a premier resort area under s. 66.1113 may, by  
3 ordinance, impose a tax at a rate of 0.5% of the gross receipts from the sale, lease,  
4 or rental in the municipality or county of goods or services that are taxable under  
5 subch. III made by businesses that are classified in the North American Industry  
6 Classification System, 1997 edition, published by the U.S. office of management and  
7 budget, under the following industry numbers:

8           (a) 452990 — All other general merchandise stores.

9           (b) 445292 — Confectionery and nut stores.

10          (c) 445299 — All other specialty food stores.

11          (d) 311811 — Retail bakeries.

12          (e) 447100 — Gasoline stations.

13          (f) 722110 — Full-service restaurants.

14          (g) 722210 — Limited-service eating places.

15          (h) 722300 — Special food services.

16          (i) 722410 — Drinking places.

17          (j) 446110 — Pharmacies and drug stores.

18          (k) 445310 — Beer, wine, and liquor stores.

19          (L) 451110 — Sporting goods stores.

20          (m) 443130 — Camera and photographic supply stores.

21          (n) 453220 — Gift, novelty, and souvenir stores.

22          (o) 721110 — Hotels and motels.

23          (p) 721120 — Casino hotels.

24          (q) 721191 — Bed-and-breakfast inns.

25          (r) 721199 — All other traveler accommodations.

(s) 721214 — Recreational and vacation camps.

(t) 721211 — Recreational vehicle parks and campgrounds.

(u) 711212 — Racetracks.

(v) 713910 — Golf courses and country clubs.

(w) 713100 — Amusement parks and arcades.

(x) 713200 — Gambling industries.

(y) 713920 — Skiing facilities.

(z) 713990 — All other amusement and recreation industries.

**SECTION 2250n.** 77.994 (3) of the statutes is created to read:

77.994 (3) If a premier resort area has imposed a tax under this subchapter that is based on the standard industrial classification manual, 1987 edition, published by the U.S. office of management and budget, the tax imposed by the premier resort area applies to the businesses specified under sub. (1).”.

**4.** Page 1809, line 3: after that line insert:

“(28mk) MANUFACTURING PROPERTY CLASSIFICATIONS. The treatment of section 70.995 (1) (d) and (2) (intro.) and (a) to (w) of the statutes first applies to the property tax assessments as of January 1, 2002.”.

**5.** Page 1824, line 22: after that line insert:

“(5mk) PREMIER RESORT AREA TAX. The treatment of section 77.994 (1) and (3) of the statutes takes effect on January 1, 2002.”.

(END)